



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-4631

February 25, 2013

Via E-mail

Mr. Robert A. Robison  
Chief Financial Officer  
Pretium Packaging, LLC  
15450 South Outer Forty Drive  
Chesterfield, MO 63017

**Re: Pretium Packaging, LLC  
Form 10-K for Fiscal Year Ended September 30, 2012  
Filed December 3, 2012  
File No. 333-176592**

Dear Mr. Robison:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ W. John Cash

W. John Cash  
Branch Chief